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**From:**

**Sent:** Tuesday, May 31, 2011 8:47:00 AM

**To:**

**Cc:**

**Subject:** Equitable recoupment

I received the voicemail message you left on Friday. It sounds like you have a case where the taxpayer paid a tax liability twice but didn't realize it until the refund statute had closed. Equitable recoupment is a defense to a timely claim. For instance, if the Service were trying to collect a tax sufficiently related to the paid tax, then the taxpayer could argue equitable recoupment. But without a timely claim to offset, I don't see any way for the doctrine to apply.

Let me know if you need something further,